

# Analisis pengaruh tax aggressiveness terhadap tingkat utang perusahaan publik industri manufaktur di Indonesia periode 2008-2012 = The influence of corporate tax aggressiveness against debt policy in Indonesia manufacturing public company for the period of 2008-2012

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## Abstrak

Penelitian ini bertujuan untuk menganalisa pengaruh tax aggressiveness terhadap tingkat utang perusahaan dengan moderasi perubahan tarif pajak dan outside directors. Penelitian ini menggunakan sampel perusahaan publik industri manufaktur di Indonesia periode 2008-2012. Hasil dari penelitian ini menunjukkan bahwa tax aggressiveness memiliki pengaruh signifikan negatif terhadap tingkat utang perusahaan (Debt Substitution effect). Pada periode sebelum penurunan tarif pajak, pengaruh tax aggressiveness terhadap tingkat utang semakin besar. Penulis juga menemukan bahwa adanya outside directors di perusahaan memperbesar efek substitusi utang perusahaan.

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This study aims to analyze the influence of tax aggressiveness against corporate debt moderated by tax rate changes and outside directors. This study used sample of public companies in Indonesia Manufacturing industry during 2008-2012. The results of this study indicate that tax aggressiveness has a significant negative effect on the level of corporate debt (Debt Substitution effect). In the period before the tax rate reduction, the influence of tax aggressiveness on the level of debt increases. The authors also found that the presence of outside directors magnify the debt substitution effect.